

DUGHI, HEWIT & PALATUCCI, P.C.

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REPLY TO:

Cranford

February 27, 2004

Carrie Reddy
USEPA - Region 2
290 Broadway
New York, NY 10007-1866

Re: Congoleum – Bankruptcy Action
Our File No.: 8851

Dear Ms. Reddy:

As we have previously advised, Congoleum filed bankruptcy on 12/31/2003. You requested the contacts for Congoleum's bankruptcy counsel which we have provided below.

As you know, Congoleum has joined the PRP group and is interested in participating in the PRP settlement with the EPA, subject to review of the final AOC and final PRP participation. While Congoleum is working with its insurance companies with regard to this matter, settlement participation may also be subject to approval by the bankruptcy court. Thus, we alert you that final approval of Congoleum's participation and final payment may be delayed because of their requirement for bankruptcy approval. If you have any questions, please call me to discuss.

As per your request, Congoleum's bankruptcy counsel are as follows:

Dominic Pacetti, Esq.
Saul Ewing
222 Delaware Avenue
Ste. 1200
Wilmington, DE 19899

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Jeffrey Hampton, Esq.
Saul Ewing
Centre Square West
1500 Market Street, 38th floor
Philadelphia, PA 19102-2186

If you have any questions, please call me to discuss.

Sincerely yours,

DUGHI, HEWIT & PALATUCCI

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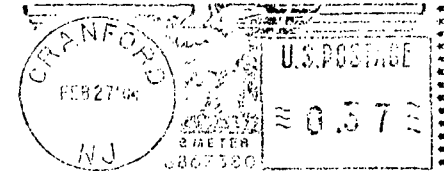
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Howard N. Feist
Jeffrey Hampton, Esq.
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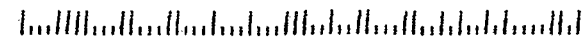
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